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February 24, 2005

Via Fax: (718) 797-7386 & ECF

Honorable Kiyo A. Matsumoto
United States Magistrate Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn NY 11201

Re : *McDowall v. Cogan, et al.*
EDNY, Docket No. CV-03-0419 (ARR) (RLM)

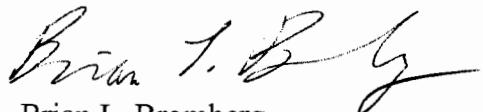
Dear Judge Matsumoto:

I am writing to advise the Court of the results of the class notice mailing. As set forth in the accompanying Affidavit of Michael Caines (Exhibit A), 593 class notices were mailed. After deducting the 101 class notices that were returned as undeliverable and the one class member who requested exclusion, 491 class members will be sharing \$10,000.00 after deducting costs of notice and distribution.

As set forth in the accompanying invoices from the settlement administrator (Exhibits B), the administration costs are \$2,194.73. Thus, the 491 class members will share equally in the remaining \$7,805.27, receiving about \$15.89 each.

I am preparing the Final Approval Order and will be faxing it to Chambers before the March 1, 2005 hearing.

Respectfully,



Brian L. Bromberg

cc: Andrew G. Tretter, Esq., counsel for defendants (Via Fax and ECF)
Lance A. Raphael, Esq. (Via Fax and ECF)

Exhibit A

**U. S. DISTRICT COURT
EASTERN DISTRICT OF NEW YORK**

Kendra McDowell,)
Plaintiff,)
v.) Case No. CV 03 0419 (KAM)
Michael R. Cogan and)
Rubenstion, Cogan, Beehler & Quick, P.C.,)
Defendant.)

AFFIDAVIT OF MICHAEL CAINES

STATE OF ILLINOIS, COUNTY OF COOK

BEFORE ME, the undersigned authority, this day personally appeared, Michael Caines, who being first duly sworn, deposes and says:

1. That he is the Chief Executive Officer of First Class, Inc. and has personal knowledge of this matter.
2. That First Class, Inc., a Class Action Mailing & Administration Service, was retained to act as the mailing service and notice administrator for this case.
3. That First Class, Inc. was supplied with the notice and mailing list from Brian L. Bromberg, P.C., which contained a list of the names of the class members and their mailing addresses.
4. That the list of class members was checked against the United States Postal Service's "FASTforward" list, and any change-of-addresses found used to update the mailing list.
5. That on January 5, 2005 First Class, Inc. mailed the notice to 593 class members via First Class mail with "Forwarding Service Requested" on each envelope, postage prepaid.
6. That each notice had the return address of "626 S. Clark St Fl 7, Chicago, IL 60605-1711" so that any undeliverable mail would be returned to the offices of First Class, Inc.
7. That as of February 24, 2005 a total of 101 notices were returned by the US Postal Service as undeliverable.
8. That as of February 24, 2005 a total of 8 notices were returned by the US Postal Service with a new address and were remailed to that address.
9. That as of February 24, 2005 one request for Exclusion was received from:

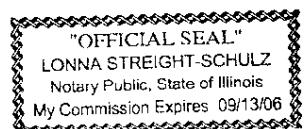
Valerie Mayo
1405 Prospect Pl # 19
Brooklyn, NY 11213-2452

FURTHER AFFIANT SAYETH NOT.

Michael Caines

AFFIANT

Lonna Streight Schulz
NOTARY PUBLIC



(seal)

SWORN TO AND SUBSCRIBED before me this 24th day of February, 2005 by Michael Caines, Chief Executive Officer of First Class, Inc., who is personally known to me.

Exhibit B

First Class, Inc

CLASS ACTION SERVICES

626 S Clark St Fl 7 - Chicago, IL 60605-1711

Phone: (312) 322-1002 Fax: (312) 322-2102 Email: info@firstclassinc.com FEIN: 36-4081386

Invoice #:6610

Attn: Brian L Bromberg, P.C.
 Brian L Bromberg, P.C.
 40 Exchange Place, Suite 604
 New York NY 10005

Job Name:
 Cogan v McDowell: Notice R1

Invoice Date: 01/05/05

Date of Service: 01/05/05

PO#:

Terms: Due at Start

Qty	Description		
Data Processing			
1	Translate/standardize file-provide questionables		
1	Set up		
1	Set up mailing address		
1	FASTforward 13 mo. Move Update Reg Turnaround		
Lettershop			
593	Fold by machine		
593	Machine affix tab 1-translucent		
1	Deliver to Post Office		
1	Complete USPS Postal Statement		
Addressing/Printing			
593	Laser Print Notice, Indicia, & Delivery Address 2ds 11x17 page		
593	Ink Jet Address		
CA Admin			
12	Remail Allowance @ 2%		
12	Undeliverable Processing-First Class postage @ 2%		
1	Administration reports and activities		
Postage			
Indicia-FCI	593	\$0.37	\$219.41
Total Quantity: 593			

Comments:

Advance Payment:	\$0.00
Postage:	\$219.41
Tax:	\$0.00
Credit:	\$0.00
Services:	\$579.18
Balance Due:	\$798.59

First Class, Inc.

CLASS ACTION SERVICES

626 S Clark St Fl 7 - Chicago, IL 60605-1711

Phone: (312) 322-1002 Fax: (312) 322-2102 Email: info@firstclassinc.com FEIN: 36-4081386

Billing Statement # 13556

Est Date: 04/22/04

CustCode: BB-BB

CUSTOMER INFO

Attn: Brian Bromberg

Brian L Bromberg, P.C.
40 Exchange Place, Suite 2010
New York NY 10005

Phone: (212) 248-7906 Fax: (212) 248-7908
Terms: Due at Start

JOB INFO

Estimate # 13556

Cogan v McDowell: Checks R2

Account Rep: Mike Caines

PO#:

Data Due: Pstg \$ Due:
Material Due: Drop Date:

Qty	Description	Comments
	Data Processing <i>Expected Quantity: 590</i>	
1	Set up check	
1	Prepare & Transmit Positive Pay file to Bank	R1: Changed quantity. Print, mail, and administer Class Action Checks.

Lettershop

491	Fold by machine
491	Hand Insert
491	Seal envelope automatic
1	USPS Certificate of Mailing (verification)
1	Deliver to Post Office

Addressing/Printing

491	Laser Print MICR check
491	Ink Jet envelope

CA Admin

491	Funds Management
4	Positive Pay Service (/mth)
1	Administration reports and activities

Misc

491	Envelope, #10 Window
491	Check Stock with Security Features

Postage

1st Class Single Piece Ltr 491 0.6 oz. 0.370 \$181.67

Postage Sub Total:

Estimated Services:

Grand Total w/Postage:

**Due upon receipt. Payment must be received before mailing date.
Thank you.**